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UNITED NATIONS

ECONOMIC AND SOCIAL COUNCIL

ECONOMIC COMMISSION FOR AFRICA

Association of African Tax Administrators
First General Assembly Meeting

Addis Ababa, 25-27 March 1982

REPORT OF THE FIRST GENERAL ASSEMBLY MEETING OF THE ASSOCIATION OF AFRICAN TAX ADMINISTRATORS (AATA)

I. ORGANIZATION OF WORK AND ATTENDANCE

Attendance

1. The First General Assembly Meeting of the Association of African Tax Administrators was held in Africa Hall, Addis Ababa (Ethiopia), from 25 to 27 March 1982. The Meeting was attended by the representatives of the following countries: Algeria, Botswana, Cameroon, Egypt, Ethiopia, Gambia, Niger, Nigeria, Senegal, Togo and Zambia.

Opening of the Meeting

2. The Meeting was formally opened on 25 March 1982 by Comrade Teferra Wolde Semait, Minister of Finance of Socialist Ethiopia. On behalf of the Provisional Military Government of Socialist Ethiopia, the Minister welcomed the delegates to Addis Ababa and expressed his sincere wishes for the success of the First General Assembly Meeting of the Association of African Tax Administrators (AATA).

3. The Minister stated that although it was only in 1981 that Socialist Ethiopia joined the Association, because of its firm belief in the objectives of the Association the Government agreed to host the First General Assembly Meeting of the Association.

4. With regard to the problem of mobilization and development of resources on a sustained and assured basis, the Minister stated that respective governments in Africa have committed themselves to development strategy of one sort or another aimed at raising the standard of living of the peoples of the African region. The task of generating and managing resources for development, the Minister continued, is the direct domain and responsibility of finance ministries or commissions. In that regard external resources have crucial role to play as necessary supplementary resources for raising the growth and performance of African countries' economies.

5. The Minister referred in his statement to the direct relationship between the state of the world economy and the political will of the international community and the prospects for augmenting African countries domestic resources by external resources. Because of prevailing crises, including inflation which had affiliated the world economy, developing countries in general and particularly the least developed among them, have suffered the most adverse consequences of the situation.

6. The Minister also expressed the hope that the establishment of the Association of African Tax Administrators would bring together the relevant tax experts to discuss and manage domestic resources in order to foster growth and development. He stated that the Provisional Military Government of Socialist Ethiopia derives the bulk of its revenues from taxes and that recently efforts have been made to mobilize the surpluses of public enterprises. In recent years, the Minister continued, serious efforts have been made in Ethiopia to redesign the tax structures so as to raise the level of revenue and to adapt it to the changed structure of the economy and to social objectives.

7. The Minister further declared that the best designed tax legislation in itself may not ensure the achievement of its purposes if the tax payers' compliance is weak and tax administration is inefficient. The efficiency of tax administration resides, however, in the administrators. The level of their knowledge, deligence and honesty is a decisive factor in tax administration. With regard to the involvement of the people in tax administration, the Minister cited the example in Socialist Ethiopia where the peasant Associations have been organized in the entire farming population and are helping with the collection of agricultural taxes.

8. In conclusion, the Minister stated that all existing and new institutions have to be geared towards collective endeavour. In this connexion, the Minister stated that the successful establishment of the Association was welcomed to all since the Association will have an important role to play in the development of the African region.

9. Following the above opening address, a statement from Mr. Adebayo Adedeji, Executive Secretary of the Economic Commission for Africa, was then read by Mr. Hare Mwinrahiza, Deputy Executive Secretary of the Economic Commission for Africa. In the message, it was pointed that nineteen member States of ECA and of the Organization of African Unity have become members of the Association of African Tax Administrators. Such membership growth clearly showed the importance member States attached to the Association and their strong belief in its objectives. Realizing, however, that there are fifty independent States in the African region, there was still the challenge of engaging in more membership drive, especially by those States that are already members of the Association, in order to encourage the remaining African States to join the Association.

10. With regard to the goodwill of the Government of Socialist Ethiopia in accepting to host the First General Assembly Meeting the message stated that the gesture was greatly appreciated. The message also underscored the importance of co-operation in the promotion of training and research facilities and institutions for African Tax Administrators.

11. The message stressed that improved public revenue depended on efficient and effective tax administration. This in turn depended on trained, skilled and dedicated tax administrators. Unfortunately, in the African region there is lack in numbers and in quality of well trained and skilled tax administrators for dealing, for instance, with the activities of multinational and transnational corporations which engage in practices and arrangements that continue to pose serious challenges to tax departments in African countries. One of the reasons for this, was the paucity of skilled trained African specialists in taxation. Because of this constraint, the message reemphasized the importance which should be attached by the Association to the development of manpower capabilities for tax administration and, in particular to the establishment and promotion at national and subregional levels of specialized institutions for the training of tax administrators.

12. In conclusion, the message drew attention to the agenda item on the choice of the headquarters of the Association, and stated that it would be necessary to weigh the relative advantages of offers and facilities which member States interested in hosting the Association have made. Finally the message appealed to all member States of the Association to fulfill their financial obligations if they want to see the Association grow in strength and live up to its mission.

Election of Chairman and Vice-Chairman of the Association (Agenda item 3)

13. By acclamation the members of the General Assembly elected the representatives of the following member States as Chairman and Vice-Chairman respectively:

Chairman: Mr. Gebeyehu Alemneh (Ethiopia)

Vice-Chairman: Mr. Soulemane Abdoulaye (Togo)

14. In accepting the chairmanship, the representative of Socialist Ethiopia stated that his country was honoured by his election as Chairman of AATA for the biennium March 1982 to February 1984. He further said that AATA stands in a good position to assist African countries in mobilizing financial resources. He expressed the hope that with the help of the member of the Executive Committee and the General Assembly, he will be able to carry out his duties.

Adoption of the Agenda (Agenda item 4)

15. After considering the provisional agenda presented by the Secretariat, the members of the General Assembly adopted the following agenda:

1. Registration
2. Opening of the Meeting
3. Election of Chairman and Vice-Chairman of the Association
4. Adoption of the agenda and organization of work
5. Adoption of the Summary Records of the Inaugural Meeting of AATA
6. Report on the activities of AATA, including financial statements for the biennium March 1980-February 1982
7. Provisional programme of work and operating budget of the Association of African Tax Administrators, March 1982-February 1984
8. Proposed State members' contributions to AATA biennal budget, March 1982-February 1984
9. Draft rules governing the financial activities of the Association and financial rules of the Secretariat
10. (a) Proposed structure of AATA Secretariat
    (b) Staff scale of salaries and allowances
11. Proposal for the appointment of Secretary and Deputy Secretary of AATA
12. (a) Choice of Headquarters of AATA
    (b) Draft Headquarters Agreement
13. Date and Place of the next meeting of the General Assembly
14. Any other business
15. Distribution of draft summary records and closing of the meeting.

II. SUMMARY OF PROCEEDINGS

Adoption of the Summary Records of the Inaugural Meeting of AATA (Agenda item 5)

16. In considering this agenda item, the members of the General Assembly were informed by a representative of the Secretariat that an amendment to the summary records was communicated by Mr. J. Menalco Solis R., Executive Secretary of the Inter-American Center of Tax Administrators, stating that at page 9 of the Summary Records of the Inaugural Meeting of AATA the statement "that CIAT was concerned only with income tax administration" should be amended to read: "CIAT is concerned with administration

of internal taxes (direct as well as indirect) as opposed to customs administrations or to considerations of tax policies". The amendment was adopted by the General Assembly and a corrigendum was subsequently issued. There being no other amendments, the meeting adopted the summary records of the inaugural meeting.

Report on the activities of AATA, including financial statements for the biennium March 1980-February 1982 (Agenda item 6)

17. The Vice-Chairman of the General Assembly who chaired the Executive Committee meeting presented the report on the activities of AATA, including financial statements, for the biennium March 1980-February 1982. In his presentation, he thanked the members of the Executive Committee for the work they did in preparing the report for the consideration of the General Assembly. The report outlined the programme of work which was drawn up by the inaugural meeting held in Monrovia (Liberia) in 1980. That programme dealt with:

- holding of the General Assembly meeting in 1982.
- organizing of training courses by the Subregional Committees.
- meeting of the Executive Committee in 1981.
- technical assistance.

18. The respective chairmen of the subregional committees gave reasons for not carrying out the activities they were required to implement. For the Central African Subregional Committee it was explained that it was not possible to convene a meeting of the Central African Subregional Committee because the number of member States in the subregion which were members of AATA was not communicated to him by the Secretariat. On his part, the chairman of the Eastern and Southern Subregional Committee made effort to organize a seminar but this did not materialize because of difficulties in securing a venue. The chairman of the West African Subregional Committee explained that it was not possible to organize a seminar because of the difficulty of securing a venue. The chairman of the North African Subregional Committee explained that a training course was not organized in the North African Subregion of language and interpretation services difficulties.

19. In discussing the report, members of the General Assembly felt that member States did not seem to be taking active interest in the Association, especially when noting what other sister association like the Inter-American Center of Tax Administrators was doing. Some delegates attributed the lack of activities in the subregions to language and financial problems and wondered whether there was not a need to have the subregions grouped on language basis. The members of the General Assembly however decided that it was not necessary to have subregions divided according to languages. The members agreed that the reason for the inactivity of the subregions was financial and also teething problems facing the Association which call for dynamism on the part of member States of the Association.

20. The delegate of Egypt informed the members of the General Assembly that the Tax Department of Egypt will be ready to co-operate with any subregional committee of the Association in running training courses in the context of technical assistance.

21. Turning to membership contribution, the members of the General Assembly were informed that the member States of Nigeria and Algeria have already paid their contributions of US$12,000 and US$6,000 respectively although these payments did not appear in the financial report of the Association. The Secretariat was requested to investigate these

cases as well as those of Togo, Central African Republic and Cameroon which countries have also paid their contributions although the contributions have not yet been transferred to the account of the Association. To see that in future these discrepancies did not occur, the members of the General Assembly requested the Secretariat to communicate to the members State of AATA the bank account number of the Association which is being operated by ECA at the Africa Hall Branch of the Commercial Bank of Ethiopia. The report on the activities of AATA, including financial statements for the biennium March 1980 to February 1982 was thereafter adopted.

Provisional programme of work and operating budget of the Association of African Tax Administrators, March 1982 to February 1984 (Agenda Item 7)

22. The members of the General Assembly had before them for consideration under agenda item 7, the document entitled "provisional programme of work and operating budget of the Association for the biennium March 1982 to February 1984", presented by the Executive Committee.

23. The chairman of the Executive Committee in introducing the programme of work and the biennial budget for the biennium March 1982 to February 1984, informed the members of the General Assembly that the programme of work was concerned with:

- the holding of a technical conference in 1983, based on the theme "Organization, management and staffing of Tax Departments";
- meeting of the Executive Committee in 1983, and
- meeting of the General Assembly in 1984 during which meeting the following topics would be discussed;
- the issues of tax fraud and evasion;
- the promotion of tax awareness;
- techniques of tax legislation.

24. With regard to the activities of the subregional committees, the chairman of the Executive Committee explained that the subregional committees should meet 1/ to select their office bearers for the biennium March 1982 to February 1984 and then draw up their programme of work.

1/ The meeting was later held and the following elections were made:

1. Chairman Eastern and Southern Subregional Committee: Zambia
2. Chairman West African Subregional Committee: Nigeria
3. Chairman Central African Subregional Committee: Cameroon
4. Chairman North African Subregional Committee: Algeria

25. In discussing the programme of work a member observed that the topic on the organizational structure of Tax Departments planned for discussion in the technical conference was less attractive. Other members of the General Assembly viewed the theme for discussion to be concerned with training of tax administrators which is of crucial importance in member States of AATA. Then emerged a concensus that the theme "organization, management and staffing of Tax Departments" should be the subject of technical discussion during the First Technical Conference of AATA. The members of the General Assembly also agreed that a member State should volunteer to host the technical conference and that papers should be prepared by delegates on topics chosen for discussion during the Second General Assembly meeting.

26. In reviewing the budget proposals for the biennium March 1982 to February 1984 one delegate wondered why estimates were not made for the Secretariat and Staff of AATA. On this observation, a representative of the Secretariat explained that the Secretariat of AATA will only be established in the biennium March 1984 to February 1986 and that in that biennium financial provision will be made for the Secretariat and Staff of AATA. With this explanation the AATA programme of work and biennial budget amounting to US$86,700 were adopted. The summary of the budget estimates approved was as follows:

(a) Technical Conference(1983) US$24,300;

(b) Executive Committee (1983) US$24,300; and

(c) General Assembly Meeting (1984) US$38,100.

Proposed State members contribution to AATA biennial budget, March 1982-February 1984 (Agenda Item 8)

27. On behalf of the Executive Committee a representative of the Secretariat presented the proposed State members' contribution to AATA biennial budget March 1982-February 1984. While the members of the General Assembly were considering the criteria for the assessment of member States' contribution which was adopted during the Inaugural Meeting held in Monrovia (Liberia) in 1980, there was a general feeling among members that the criteria did not satisfy all members. In that regard, the delegate of Egypt felt that there was need to use the per capita instead of the GDP of member States in assessing member States contribution to AATA budget. Because of this observation, the members agreed that either the Executive Committee or any delegate should suggest an alternative formula for assessing member States' contribution to AATA biennial budget during the next Executive Committee and General Assembly meetings. The membership contribution for the biennium March 1982 to February 1984 based on the criteria adopted by the Inaugural Meeting was adopted by the General Assembly. A table showing the member States' contribution to the biennial budget March 1982 to February 1984 is contained in Annex I to this report.

Draft Rules governing the financial activities of the Association and financial rules of the Secretariat (Agenda Item 9)

28. For this agenda item, the members of the General Assembly had before them the draft rules governing the financial activities of the Association and financial rules of the Secretariat, presented by the chairman of the Executive Committee for their adoption.

29. The members of the General Assembly in their review of the rules agreed to amend Rule 4 (a) to read "membership dues" instead of "annual membership dues". They also agreed, after a lengthy discussion as to whether the constitution of the Association provides for the appointment of professional auditors to audit the biennial accounts of the Association, to make provision for auditing of the accounts of the Association in the Financial Rules of the Secretariat of the Association. The members decided that while awaiting the appointment of auditors by the General Assembly in accordance with Article 7, paragraph 3 (i) the task of auditing the biennial account of the Association should be entrusted to the Executive Committee. The rules governing the financial activities of the Association and Financial rules of the Secretariat as amended were adopted.

(a) Proposed structure of AATA Secretariat

(b) Staff scale of salaries and allowances (Agenda item 10)

30. In accordance with Article 6 of the Constitution of AATA, the General Assembly examined the proposed structure of AATA Secretariat as well as staff scale of salaries and allowances presented by the Executive Committee. The organizational structure submitted by the Executive Committee comprised a department of Administration to be headed by a Head of Administration and a Department of Training, Research and Publication to be headed in the initial years of AATA Secretariat by the Deputy Secretary-General.

31. The organizational structure of AATA Secretariat proposed by the Executive Committee is contained in Annex II of this report.

32. With regard to AATA Staff Scale of Salaries and Allowances, the Executive Committee recommended that AATA staff scale of salaries should be based on the OAU Staff Scale of Salaries and that the categories of the salary scales for the senior staff of the AATA Secretariat be classified as levels (L) and those of the junior staff be classified as supporting staff (SS). Based on OAU staff scale of salaries, the Executive Committee recommended the salary levels for senior staff and supporting staff as shown in Annexes III and IV respectively. These salary levels should be further reviewed when the Secretary-General is appointed.

33. During the discussion of the organizational structure of AATA proposed by the Executive Committee, members of the General Assembly observed that the number of staff proposed during the initial years was too many and felt there was need for reduction. In that regard, the meeting agreed that in the Department of Administration, the post of Administrative Officer should be deleted and the number of secretaries should be reduced to one. For the Training, Research and Publications Department, the General Assembly agreed to increase the post of fiscal experts to two and the secretaries to two. With these amendments, the organizational structure recommended was adopted. The organizational structure adopted is contained in Annex II of this report.

34. The staff scale of salaries and allowances based on OAU scale and recommended by the Executive Committee was adopted by the members of the General Assembly. The approved Staff Scale of Salaries and Allowances are contained in Annex III(a)-(c) of this report. The Scale of Salaries and Allowances are to be reviewed when the Secretary-General is appointed.

Proposal for appointments of Secretary-General and Deputy Secretary-General of AATA (Agenda item 11)

35. A representative of the Secretariat introduced agenda item 11 concerning proposal for the appointment of the Secretary-General and the Deputy Secretary-General for the approval of the members of the General Assembly. To facilitate the selection of candidate to be recommended for appointments as Secretary-General and Deputy Secretary-General, the representative of the Secretariat explained that State members of the Association would be required to advertize the posts in their respective countries and for that purpose a uniform job description should be used for the vacancy announcement and each State should submit from among the applicants the best candidates together with their curriculum vitae.

36. The representative of the secretariat further informed the Meeting that the Executive Committee should meet when the General Assembly Meeting is being held in 1984 to process and select the candidates most qualified for the jobs of Secretary-General and Deputy Secretary-General to be recommended to the General Assembly. The procedure of appointment outlined by the representative of the Secretariat on behalf of the Executive Committee was adopted by the members of the General Assembly.

37. With regard to the qualifications for the posts there was a lengthy discussion on such issues as age, language and length of experience. The members of the General Assembly agreed that the educational qualification should be amended to include equivalent qualifications and that the length of experience be reduced to eight years for the post of Secretary-General and six years for the post of Deputy Secretary-General. The procedure for appointment and the qualifications and experience for the posts of Secretary-General and Deputy Secretary-General as amended were adopted.

(a) Choice of Headquarters of AATA

(b) Draft Headquarters Agreement (Agenda item 12)

38. The members of the General Assembly agreed to accept the recommendation by the Executive Committee that Ethiopia, be selected as the host of the headquarters of the Association because of the following offers made by Ethiopia:

(i) toprovide appropriate site if the Association chooses to build its own offices or, do all it can to facilitate and expedite the renting of offices.

(ii) to provide to the Association privileges and immunities as granted to similar international institutions already established in the country, details of which could be negotiated.

Date and place of the next Meeting of the General Assembly (Agenda item 13)

39. Members of the General Assembly agreed that member States should be requested to host the next General Assembly Meeting scheduled for 1984. In that regard, the General Assembly decided that the following member States be requested to host the next General Assembly Meeting: Togo, Botswana, Algeria and Egypt. In the event that all of the countries declined to host the meeting, Ethiopia should host it but without obligations.

Any other business (Agenda item 14)

40. Nothing was raised under this agenda item 14.

Distribution of draft Summary Records and closing of the meeting (Agenda item 15)

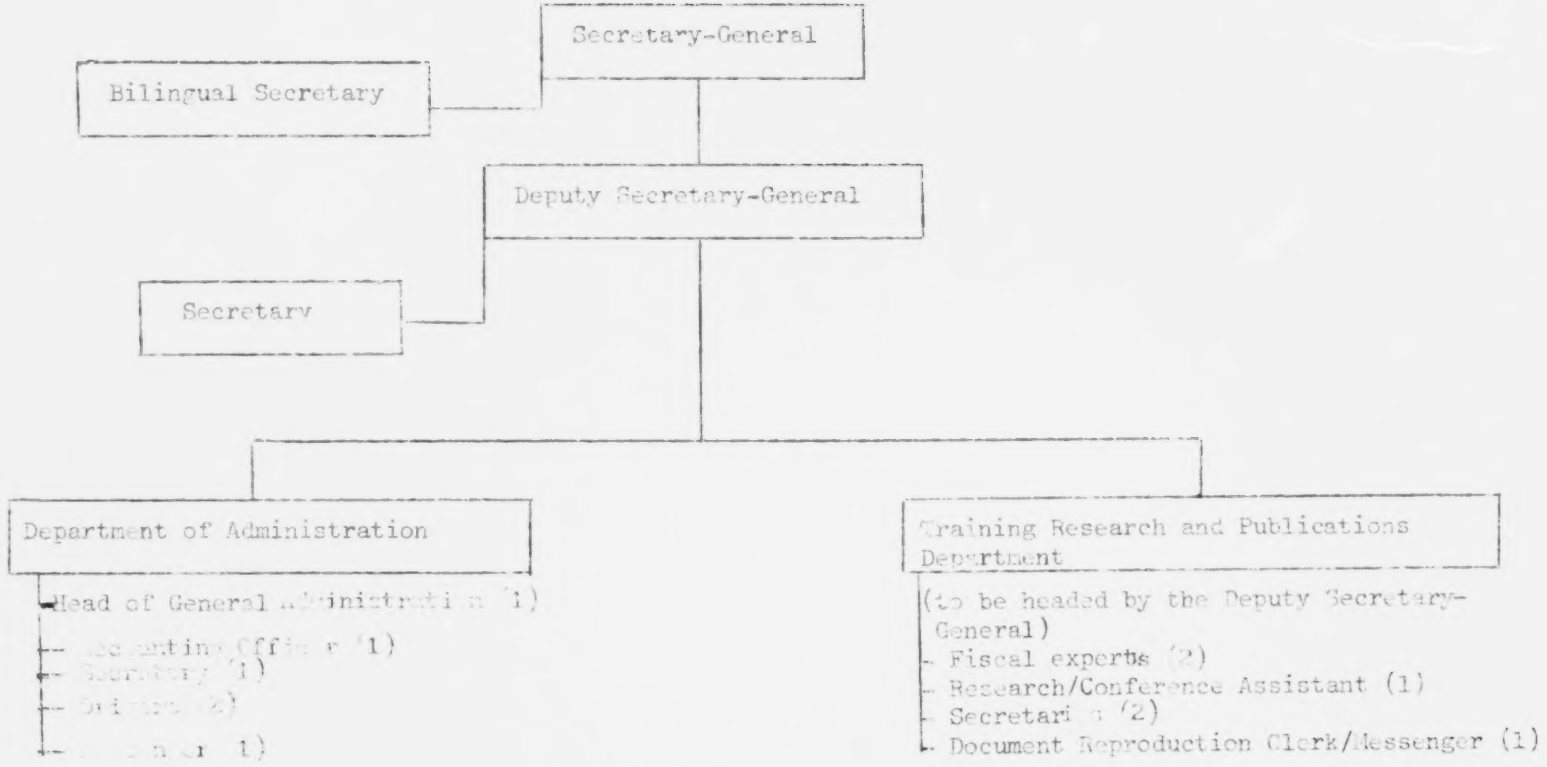
41. Draft Summary Records of the meeting was circulated to members of the General Assembly.

42. The chairman, before bringing the meeting to a close, and on behalf of the members of the General Assembly, thanked the interpreters, translators and the ECA for servicing the meeting. He concluded by saying that the implementation of the decisions taken at the meeting will, to a great extent, depend on the chairman of the sub-regional committees, the interim secretariat and particularly the member States of AMTA. The chairman proposed to do his best to see to it that all the decisions taken at the meeting were carried out. The meeting was then brought to a close.

Contributions in US$ to be paid to the 1982-1984 budget by State members of AATA based on the criteria adopted by the General Assembly of AATA at the inaugural meeting held in Monrovia, (Liberia) from 11 - 19 February 1980

1982-1984 BIENNIAL BUDGET: US$86,700

I State members as of 30 June 1981	II 1979 GDP at 1970 Constant prices (in million US$)	III Percentage share in Total GDP of State members of AATA	IV Percentage contributions of State members with a lower limit of 0.5% and upper limit of 10%	V State member's assessed contribution in US$ to the 1982-1983 biennial budget
1. Algeria	8,487.6	16.80	10.00	8,670
2. Botswana	161.2	0.32	0.90	780
3. Cameroon	1,827.6	3.62	9.35	8.107
4. Central African Republic	228.6	0.45	1.25	1.084
5. Comoros	29.3	0.06	0.50	433
6. Egypt	12,668.6	25.07	10.-	8,670
7. Ethiopia	2,313.5	4.58	10.-	8,670
8. Gambia	61.4	0.12	0.50	433
9. Liberia	504.2	1.00	2.77	2,402
10. Malawi	636.5	1.26	3.50	3,035
11. Mali	346.6	0.68	1.89	1,639
12. Niger	585.7	1.16	3.23	2,800
13. Nigeria	15,687.1	31.05	10.-	8,670
14. Senegal	1,055.0	2.09	5.81	5,037
15. Swaziland	216.3	0.43	1.19	1,032
16. Togo	305.6	0.60	1.66	1,439
17. Uganda	1,352.7	2.68	7.45	6,459
18. Zaire	2,012.1	3.98	10.-	8,670
19. Zambia	2,046.6	4.05	10.-	8,670
Total	US$50,526.2	100.00	100.00	US$86,700


Secretary-General
Bilingual Secretary
Deputy Secretary-General
Secretary
Department of Administration
Head of General Administration (1)
Accounting Officer (1)
Secretary (1)
Drivers (2)
Messenger (1)
Training Research and Publications Department
(to be headed by the Deputy Secretary-General)
Fiscal experts (2)
Research/Conference Assistant (1)
Secretaries (2)
Document Reproduction Clerk/Messenger (1)

E/ECA/PA.[illegible]/[illegible]/2/Add.2
Annex III (a)

[illegible]

Staff category	[illegible]	Step I	[illegible] increase	Final Step
Associate Officer	[illegible]	[illegible]*	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	1/	12 000	200	16 000
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	1/	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

*To be received when the Secretary-General is appointed.

E/ECA/[illegible]/ UD/2/82
Annex III (*)

APPROVED [illegible]

[illegible] in US $

Staff Category	Level	Step I	Annual Increment	Final Step *
Junior Secretary	[illegible]	[illegible]	100	[illegible]
[illegible]	[illegible]	[illegible]	150	[illegible]
Secretary	33	[illegible]	180	[illegible]
Bilingual Secretary	33	[illegible]	180	[illegible]
[illegible]	33	[illegible]	150	[illegible]
[illegible]	33	9 500	200	10 300

Category	Unit	[illegible]	[illegible]	[illegible]
1st Class	US $	[illegible]	[illegible]	[illegible]
2nd Class	US $	[illegible]	[illegible]	[illegible]
3rd Class	US $	[illegible]	[illegible]	[illegible]
4th Class	US $	[illegible]	[illegible]	[illegible]
5th Class	US $	[illegible]	[illegible]	[illegible]
6th Class	US $	[illegible]	[illegible]	[illegible]
7th Class	US $	[illegible]	[illegible]	[illegible]
8th Class	US $	[illegible]	[illegible]	[illegible]
9th Class	US $	[illegible]	[illegible]	[illegible]
10th Class	US $	[illegible]	[illegible]	[illegible]

[illegible] [illegible] annual [illegible]

*[illegible] to be reviewed when the Secretary-General is appointed.

ECONOMIC COMMISSION FOR AFRICA

Association of African Tax Administrators
First General Assembly Meeting

Addis Ababa, 25-27 March 1982

PROPOSAL FOR THE APPOINTMENTS OF THE SECRETARY-GENERAL AND DEPUTY SECRETARY-GENERAL OF THE ASSOCIATION OF AFRICAN TAX ADMINISTRATORS

1. Article 9 paragraph 5 (c) of the Constitution of the Association of African Tax Administrators empowers the Executive Committee to recommend to the General Assembly of the Association persons considered fit to be appointed Secretary-General and Deputy Secretary-General of the Association.

2. To facilitate the selection of suitable candidates to be recommended to the General Assembly for the posts of Secretary-General and the Deputy Secretary-General the following procedure is proposed for the consideration and adoption of the General Assembly:

(a) That State members of the Association advertise the posts in their respective countries and for this purpose a uniform job description should be used for the vacancy announcement and each State should submit from among the applicants the best candidates together with their curriculum vitae;

(b) That the Executive Committee should meet when the General Assembly meeting is being held in 1984 to process, review, compare candidatures and select the candidates most qualified for the jobs of Secretary-General and Deputy Secretary-General and who should then be recommended to the General Assembly.

3. For the vacancy announcement the Executive Committee recommends the attached job description for the posts of Secretary-General and Deputy Secretary-General of the Association. The Committee also recommends that any expenses involved in advertising the posts should be borne by the member State advertising the posts.

JOB DESCRIPTION FOR THE POST OF THE SECRETARY-GENERAL OF THE ASSOCIATION OF AFRICAN TAX ADMINISTRATORS (AATA)

1. Post designation : Secretary-General of the Association of African Tax Administrators

2. Location : Headquarters of the Association as determined by the General Assembly of the Association

3. Duration : Four years initial appointment and eligible for reappointment for another term of four years

4. Responsibilities :

(a) The Secretary-General who shall be the Chief Executive Officer of the Association shall, among other things:

(i) direct the day-to-day business of the Association and ensure the effective and efficient administration of its affairs;

(ii) co-ordinate the activities of the various organs of the Association, help them in the performance of their functions and service the General Assembly and the Executive Committee;

(iii) prepare and submit the draft work programme and biennial budget of the Association to the Executive Committee for its consideration;

(iv) submit periodic reports on the activities of the Association, including financial statements of its income and expenditure, to the Executive Committee for its consideration;

(v) carry out the directives of the Executive Committee and the approved work programme of the Association and co-ordinate its work with that of such other institutions as have the same objectives as the Association or are interested in its work;

(vi) undertake such work and studies as may be required by the General Assembly or the Executive Committee;

(vii) prepare and issue the publications of the Association;

(viii) maintain relations with members of the Association;

(ix) convene, after consulting the Chairmen of organs of the Association, meetings of such organs in accordance with the provisions of the Constitution;

(x) subject to the financial regulations approved by the General Assembly, administers the budget of the Association under the supervision of the Executive Committee.

(b) Acts as secretary of the General Assembly of the Association, the Executive Committee and such other subsidiary organs of the Association as may from time to time be established.

(c) In the performance of his duties the Secretary-General, except as provided for in the Constitution, shall not be subject to the control or direction of any other organ, or any member State of the Association.

5. Qualifications and Experience :

The candidate for the post of Secretary-General of the Association:

(i) Must be a national of an African country which is a member of the Association of African Tax Administrators.

(ii) Preferably be holder of an advanced University degree or have post-graduate training in public finance or equivalent qualifications.

(iii) Should have at least eight years experience in taxation policy, legislation and administration and some of the experience must have been acquired at the level of head or deputy head of Income Tax or Customs Department.

(iv) Must be fluent in either English or French and have a fair working knowledge of the other language.

6. Age : Not less than 35 years

7. Conditions and benefits:

Salary and other allowances and benefits in accordance with the salary scales and allowances adopted by the General Assembly.

8. Applications are to be sent through the appropriate authority, preferably the Ministry of Finance in each member State which authority should send by registered airmail from among the applicants the best candidate together with his curriculum vitae to reach the Chairman AATA with copy to the Executive Secretary UNECA, P. O. Box 3001, Addis Ababa, Ethiopia not later than 31 December 1983.

JOB DESCRIPTION FOR THE POST OF THE
DEPUTY SECRETARY-GENERAL OF THE ASSOCIATION
OF AFRICAN TAX ADMINISTRATORS (AATA)

1. Post designation : Deputy Secretary-General of the Association of African Tax Administrators

2. Location : Headquarters of the Association as determined by the General Assembly of the Association

3. Duration : Four years initial appointment and eligible for reappointment for another term of four years

4. Responsibilities :

(a) The Deputy Secretary General shall assist the Secretary General in:

(i) directing the day-to-day business of the Association and ensure the effective and efficient administration of its affairs;

(ii) co-ordinating the activities of the various organs of the Association, help them in the performance of their functions and service the General Assembly and the Executive Committee;

(iii) preparing and submitting the draft work programme and biennial budget of the Association to the Executive Committee for its consideration;

(iv) submitting periodic reports on the activities of the Association, including financial statements of its income and expenditure, to the Executive Committee for its consideration;

(v) carrying out the directives of the Executive Committee and the approved work programme of the Association and co-ordinate its work with that of such other institutions as have the same objectives as the Association or are interested in its work;

(vi) shall undertake such work and studies as may be required by the Secretary-General;

(vii) preparing and issuing the publications of the Association;

(viii) maintaining relations with members of the Association;

(ix) convening, after consulting the Chairmen of organs of the Association, meetings of such organs in accordance with the provisions of the Constitution;

(x) subject to the financial regulations approved by the General Assembly, administering the budget of the Association under the supervision of the Secretary-General.

(b) Acting as secretary of the General Assembly of the Association, the Executive Committee and such other subsidiary organs of the Association as may from time to time be established in the absence of the Secretary-General.

(c) In the performance of his duties the Deputy Secretary-General, except as provided for in the Constitution, shall not be subject to the control or direction of any other organ, or any member State of the Association.

5. Qualifications and experience

The candidate for the post of Deputy Secretary-General of the Association:

(i) Must be a national of an African country which is a member of the Association of African Tax Administrators.

(ii) Preferably be holder of an advanced University degree or have post-graduate training in public finance.

(iii) Should have at least six years experience in taxation policy, legislation and administration and the experience must have been acquired at the level of head or deputy head of Income Tax or Customs Departments.

(iv) Must be fluent in either English or French and have a fair working knowledge of the other language.

6. Age : Not less than 35 years

7. Conditions and benefits

Salary and other allowances and benefits in accordance with the salary scales and allowances adopted by the General Assembly.

8. Applications are to be sent through the appropriate authority, preferably the Ministry of Finance in each member State which authority should send by registered airmail from among the applicants the best candidate together with his curriculum vitae to reach the Chairman AAFA with copy to the Executive Secretary UNECA, P. O. Box 3001, Addis Ababa, Ethiopia not later than 31 December 1983.

ECONOMIC COMMISSION FOR AFRICA
Association of African Tax Administrators
First General Assembly Meeting
Addis Ababa, 25-27 March 1982

DRAFT RULES GOVERNING THE FINANCIAL ACTIVITIES OF THE ASSOCIATION AND FINANCIAL RULES OF THE SECRETARIAT

I. Rules Governing the Financial Activities of the Association

Pursuant to Article 13 of the Constitution of the Association of African Tax Administrators the Executive Committee hereby recommends the following rules governing the financial activities of the Association.

DEFINITIONS

Rule 1. In these rules the expressions:

"Constitution" means the Constitution of the Association of African Tax Administrators

"Committee" means the Executive Committee established by Article 9 of the Constitution

"Secretariat" means the Secretariat of the Association of African Tax Administrators

"Secretary-General" means the Secretary-General of the Association of African Tax Administrators.

BUDGET

Rule 2. (a) The Association's Budget shall cover two years period commencing 1st March of the year in which the budget is approved to the end of February of the following second year

(b) The budget shall be drawn up by the Secretary-General and submitted to the Executive Committee for examination and recommendation to the General Assembly of the Association which shall take place every two years.

(c) The approved budget shall come into effect on 1 March of the year the budget is approved

(d) For the purposes of accounting, the financial year of the Association shall be as provided in (a) of this Rule

UNIT OF ACCOUNT

Rule 3. The unit of account to be adopted in the presentation of the budget shall until otherwise decided by the General Assembly, be the United States dollar.

FINANCING OF THE BUDGET OF THE ASSOCIATION

Rule 4. The Budget of the Association shall be financed by:

(a) [illegible] dues

(b) exceptional contributions from members

(c) grants, donations, special contributions, other forms of income from member States, private foundations, international agencies and from bilateral assistance

(d) fees and other charges levied by the Association for special services rendered to non-members of the Association.

Rule 5. The Secretary-General shall ensure that cash, grants, gifts and assistance in kind approved by the General Assembly shall be used for the purposes of the Association.

CRITERIA TO DETERMINE CONTRIBUTIONS

Rule 6. The criteria to be used for determining the contribution of member States shall be made on the basis of each member States economic capability as is the case for the budget of the Organization of African Unity; provided that no member State shall contribute more than 10 per cent of the budget while no member shall pay less than 0.5 per cent of the budget.

WHEN PAYMENTS ARE DUE

Rule 7. The contributions of the member States shall be payable not later than 31st December of the year in which the Budget is approved by the Association.

Rule 8. Member States shall take all steps that are necessary to pay their contributions on or before the due dates

METHOD OF PAYMENTS

Rule 9. Payments of contributions to the Budget of the Association shall be in United States dollars and shall be made by any current method of effecting payment

Rule 10. The Secretary-General shall give details of the Association's bank accounts to which payments shall be made to all member States

NON-PAYMENT OF CONTRIBUTION

Rule 11. The Secretary-General shall inform the Executive Committee of any non-payment of contribution after the expiry of the dates on which the payment of contributions are due.

Rule 12. On the receipt of information relating to non-payment of contribution the Executive Committee shall determine the most appropriate method to solicit payment.

GENERAL

Rule 13. These rules shall be amended at any time by the General Assembly, provided that at least 30 days notice of the proposed amendments shall have been given to members.

FINANCIAL RULES OF THE SECRETARIAT OF THE ASSOCIATION OF AFRICAN TAX ADMINISTRATORS

GENERAL

1. The Administration Department shall be responsible for the Accounting operations of the Secretariat and shall keep all appropriate records.

2. No expenditure shall be incurred for which there is no provision in the Budget

3. Virement shall only be made with the approval in writing of the Secretary-General

4. Apart from expenditure from Petty Cash which will be regulated by rules to be drawn up by the Secretary-General the following procedure shall be observed with respect to all expenditures.

ORDERING

5. Each Department shall inform the Chief of Administration of its requirement.

6. Before the request is processed the Department of Administration shall ensure that there is provision in the Budget.

7. The Chief of Administration shall then forward to the Secretary-General three copies of the Local Purchase Order together with the supporting vouchers and shall confirm that the expenditure can be supported after taking into account what had already been spent under that vote.

8. If the Secretary-General is satisfied that the expenditure can be incurred he shall sign the Local Purchase Order and forward them to the Chief of Administration for necessary action.

9. The original and one copy of the Local Purchase Order shall then be forwarded to the suppliers while the Administration Department retains the second copy.

10. The supplier in forwarding his bills shall also forward the original Local Purchase Order.

RECEIPT OF GOODS

11. The Administration Department shall take delivery of all goods ordered by the Secretariat and the Department shall ensure their confirmity with the original request before sending them to the Department concerned.

12. The Administration Department shall be responsible for the equipments at the Secretariat and the control of the Secretariat's stocks.

SETTLEMENT OF BILLS

13. The Administration Department shall ensure that the bills coincide with the items on the Local Purchase Order and the goods delivered.

14. Where there are discrepancies the bills, vouchers, and Local Purchase Order shall be returned to the supplier.

15. Where the bills are in order, a payment order shall be made and forwarded to the Secretary-General for signature.

16. The Secretary-General shall then forward the signed Payment Order to the Administration Department which shall then prepare a cheque for the signature of two of the following officials: The Secretary-General/the Deputy Secretary-General and the Chief of Administration.

PERIODIC CHECKS

17. As the Administration Department is responsible for originating as well as implementing expenditure decisions the Secretary-General shall as frequently as is practicable examine the accounting records as well as conduct physical checks.

BOOKS AND PERIODICALS

18. A committee composed of three members the Documentalist serving as Secretary, shall meet from time to time to compile a list of books and journals that could be acquired for the library. The list compiled shall be forwarded to the Secretary-General for his approval.

19. Once the list is approved, the Chief of Research shall place an order for the books and journals.

20. On receipt of the books and accompanying invoices, the expenditure incurred shall be recorded and the invoices endorsed and certified for payment by the Administration Department.

TRAVELLING

21. A "travel authorization" form shall be completed by the Department concerned in triplicate and forwarded to the Secretary-General for his approval.

22. Where the request is approved by the Secretary-General, the original of the form shall be forwarded to the Administration Department which shall make the necessary arrangements in terms of ticket, per diem allowances, etc...

23. The approved form shall also be the authority for payment to the local travel agent.

24. The second copy shall be forwarded to the Department making the request for record purposes and the third copy shall be given to the person making the travel as his authority to undertake an official travel.

PAYMENT OF SALARIES AND ALLOWANCES

25. The Chief of Administration shall be advised by the Secretary-General of the salary and allowances due to all members of staff. He shall also be advised by Heads of Departments of special additions to or deductions from salary.

26. In general, salaries shall be paidby means of bank transfers to the bank accounts of employees. Any employee who does not operate a bank account shall be encouraged to do so.

27. An employee at the junior or support service level who dows not operate a bank account and who is desirious of being paid in cash shall be so paid if his salary does not exceed US$1,COO monthly.

FINANCIAL STATEMENT TO BE SUBMITTED TO THE SECRETARY-GENERAL

28. The Chief of Administration shall prpeare and submit the following financial statements:

a) Monthly statements

Statement of [illegible] expenditure;

Statement of assets and liabilities;

Bank [illegible] reconciliation;

Monthly [illegible] in respect of salaries;

b) Quarterly statements

Comparative statements of actual and anticipated receipts and expenditure with comments where appropriate.

c) Half-years statements

Balance sheet together with detailed examination of the Budget as well as projections for the second half of the year.

AUDITING OF THE ASSOCIATION ACCOUNTS

29. The accounts of the Association shall be audited by professional auditors appointed by the General Assembly.

INVESTMENT OF FUNDS WHICH ARE NOT IMMEDIATELY REQUIRED FOR USE BY THE SECRETARIAT

3. The Chief of Administration shall inform the Secretary-General from time to time of funds which are not immediately required together with his recommendation for their deployment. The Secretary-General shall decide on the appropriate investment and shall request the Chief of Administration to implement the decision.